



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0009-00593104

**01 Beaverhead County**

**0009 Lima K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Shay Baize **Phone #:** (406) 276-3571

(Signature)

(Date)

**Chair, Board of Trustees:** Scott Huntsman

(Signature)

(Date)

**County Superintendant** Linda Marsh

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
104	Misc Grants- 2014-2015 Exxon Moblie Grant	LOCAL		
105	Misc Grants- Exxon Mobile Grant Math	LOCAL		
106	Misc Grants- Exxon Mobile Grant Science	LOCAL		
224	Title I - Schoolwide	FEDERAL		Federal
225	Title I - Schoolwide	FEDERAL		Federal
303	REAP 2013-2014	FEDERAL		84.358A
304	REAP 2014-2015	FEDERAL		84.358A
305	REAP 2015-2016	FEDERAL		84.358A
371	State CTE- Agriculture	STATE		
372	State CTE- Business	STATE		
373	State CTE- Tech/ Ind Arts	STATE		
505	2015-2016 FFVP	FEDERAL		
704	2014-2015 Carl Perkins Grant	FEDERAL		
705	2015-2016 Carl Perkins Grant	FEDERAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	244,051.53	76,812.67	117,573.50	3,320.57
02	Taxes Receivable - Real and Personal (120-149)	11,278.31	792.37	1,295.97	
03	Taxes Receivable - Protested (150-159)	18,295.39	1,066.68	1,569.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	273,625.23	78,671.72	120,439.19	3,320.57
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	29,573.70	1,859.05	2,865.69	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	244,051.53	76,812.67	117,573.50	3,320.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	244,051.53	76,812.67	117,573.50	3,320.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	273,625.23	78,671.72	120,439.19	3,320.57

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		58,424.27	47,703.17	6,255.00
02	Taxes Receivable - Real and Personal (120-149)				81.55
03	Taxes Receivable - Protested (150-159)				90.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,478.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		58,424.27	54,181.46	6,427.14
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)			6,478.29	172.14
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		58,424.27	47,703.17	6,255.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>		58,424.27	47,703.17	6,255.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		58,424.27	54,181.46	6,427.14

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,111.22			5,885.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,111.22			5,885.37
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,111.22			5,885.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,111.22			5,885.37
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,111.22			5,885.37

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,274.89	45,503.87		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,274.89	45,503.87		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,274.89	45,503.87		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,274.89	45,503.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,274.89	45,503.87		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34.41	19,014.35		
02	Taxes Receivable - Real and Personal (120-149)		409.36		
03	Taxes Receivable - Protested (150-159)		637.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34.41	20,061.70		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,047.35		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34.41	19,014.35		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	34.41	19,014.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34.41	20,061.70		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,091.38		33,863.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	42,091.38		33,863.38	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	42,091.38		33,863.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	42,091.38		33,863.38	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,091.38		33,863.38	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,882.51			1,226.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,882.51			1,226.26
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	18,882.51			
25	Other Current Liabilities (621-679)				1,226.26
35	<b>TOTAL LIABILITIES</b>	18,882.51			1,226.26
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,882.51			1,226.26



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	271,083.80	251,821.58
	1112 District Levy - Personal Property	521.19	1,118.32
	1113 District Levy - Heavy Motor Vehicles	2,120.17	7,983.06
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25.84	24,940.42
	1510 Interest Earnings	92.66	92.41
	3110 Direct State Aid	375,547.50	387,027.74
	3111 Quality Educator	32,929.65	38,370.84
	3112 At Risk Student	4,551.20	4,322.52
	3113 Indian Education For All	1,468.80	1,419.84
	3115 State Spec Ed Allowable Cost Pymt to Districts	10,962.00	15,887.67
	3116 Data For Achievement	1,080.00	1,360.00
	3118 Natural Resource Development	2,676.22	4,345.00
	3120 State Guaranteed Tax Base Aid	77,207.77	108,480.76
	3444 State School Block Grant	57,380.85	57,380.85
	3446 SB96 Block Grant Reimbursement	5,543.91	0.00
	4800 Federal Revenue in Lieu of Taxes	14,125.12	14,196.01
	5300 Operating Transfers from Other Funds	0.00	4,347.73
<b>910</b>			
	4800 Federal Revenue in Lieu of Taxes	16,230.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>873,547.24</b>	<b>923,094.75</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	342,814.45	357,764.66
		2XX	Personal Services - Employee Benefits	53,451.40	59,884.32
		3XX	Purchased Professional and Technical Services	100.00	80.00
		5XX	Other Purchased Services	1,282.54	403.79
		6XX	Supplies and Materials	11,461.07	13,013.28
		810	Dues and Fees	958.87	5,060.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	13,847.03	10,985.23
		2XX	Personal Services - Employee Benefits	4,353.65	823.80
		3XX	Purchased Professional and Technical Services	40.00	0.00
		5XX	Other Purchased Services	285.95	250.14
		6XX	Supplies and Materials	569.94	355.34
		810	Dues and Fees	1,465.00	0.00

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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services	1,545.33	0.00
		6XX	Supplies and Materials	34.32	45.47
		810	Dues and Fees	540.00	1,219.98
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	13,337.03	10,405.23
		2XX	Personal Services - Employee Benefits	4,350.82	820.44
		5XX	Other Purchased Services	58.85	0.00
		6XX	Supplies and Materials	587.35	0.00
		810	Dues and Fees	1,259.12	963.51
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	66,206.91	53,999.99
		2XX	Personal Services - Employee Benefits	17,892.09	10,854.81
		3XX	Purchased Professional and Technical Services	7,490.00	15,873.25
		4XX	Purchased Property Services	7,200.00	7,832.00
		5XX	Other Purchased Services	12,530.83	14,929.08
		6XX	Supplies and Materials	502.75	1,811.09
		810	Dues and Fees	2,065.68	1,322.68
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	26,946.17	29,893.27
		2XX	Personal Services - Employee Benefits	149.57	173.45
		3XX	Purchased Professional and Technical Services	657.01	0.00
		4XX	Purchased Property Services	6,879.25	5,208.25
		6XX	Supplies and Materials	7,436.63	7,206.23
		810	Dues and Fees	8,190.96	7,935.71
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	23,173.11	24,104.35
		2XX	Personal Services - Employee Benefits	9,925.28	11,682.10
		4XX	Purchased Property Services	1,143.06	3.89
		5XX	Other Purchased Services	4,476.83	4,814.10
		6XX	Supplies and Materials	5,604.11	5,578.79
		810	Dues and Fees	831.96	1,077.20
		8XX	Other Expenditures	688.00	0.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	49,292.65	39,501.27
		2XX	Personal Services - Employee Benefits	3,388.99	2,831.54
		3XX	Purchased Professional and Technical Services	8,395.05	8,727.44
		4XX	Purchased Property Services	9,475.26	9,999.85
		5XX	Other Purchased Services	508.69	110.36
		6XX	Supplies and Materials	27,956.51	35,144.27
		810	Dues and Fees	263.00	256.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	13,155.22	19,646.69	
			2XX Personal Services - Employee Benefits	2,138.18	6,943.16	
			6XX Supplies and Materials	1,612.11	603.72	
		<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	1,519.24	505.05	
			810 Dues and Fees	0.00	1,002.75	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,205.82	1,114.34	
	<b>316 Data For Achievement</b>					
		<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	1,080.00	1,360.00	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			6XX Supplies and Materials	37.03	0.00	
		<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	0.00	122.16	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	374.97	83.99	
			6XX Supplies and Materials	978.58	183.94	
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	2,585.00	2,082.50	
			2XX Personal Services - Employee Benefits	247.90	12.08	
			5XX Other Purchased Services	767.73	573.58	
			6XX Supplies and Materials	246.42	686.05	
			810 Dues and Fees	300.00	1,549.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	4,076.12	2,948.31	
			2XX Personal Services - Employee Benefits	214.32	130.67	
			4XX Purchased Property Services	122.45	678.79	
			6XX Supplies and Materials	4,846.17	2,480.97	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	27,401.00	23,593.00	
			2XX Personal Services - Employee Benefits	460.77	134.37	
			3XX Purchased Professional and Technical Services	98.27	0.00	
			5XX Other Purchased Services	2,772.42	1,430.03	
			6XX Supplies and Materials	4,131.27	3,627.58	
			810 Dues and Fees	3,494.45	2,755.40	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	13,073.93	9,171.92
			2XX	Personal Services - Employee Benefits	899.26	657.18
			3XX	Purchased Professional and Technical Services	570.75	0.00
			5XX	Other Purchased Services	84.51	0.00
			6XX	Supplies and Materials	2,185.53	0.00
			810	Dues and Fees	10.00	0.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	3,495.41	0.00
910		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	16,230.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				872,028.46	847,023.39	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					167,980.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					923,094.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					847,023.39	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					244,051.53	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	31,134.84	18,863.53
	1112 District Levy - Personal Property	105.24	76.65
	1113 District Levy - Heavy Motor Vehicles	134.45	377.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.04	488.02
	2220 County On-Schedule Trans Reimb	26,982.44	29,492.05
	3210 State On-Schedule Trans Reimb	26,982.46	29,492.06
	3444 State School Block Grant	458.21	458.21
	3446 SB96 Block Grant Reimbursement	160.71	0.00
	4800 Federal Revenue in Lieu of Taxes	2,185.78	945.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>88,146.17</b>	<b>80,193.41</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	7,356.38	6,000.01
			2XX Personal Services - Employee Benefits	1,465.82	1,718.38
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	2,694.81	2,829.40
			2XX Personal Services - Employee Benefits	1,102.85	1,298.03
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	24,839.43	27,579.76
			2XX Personal Services - Employee Benefits	1,681.13	1,965.53
			3XX Purchased Professional and Technical Services	741.98	205.00
			4XX Purchased Property Services	3,786.69	5,797.67
			5XX Other Purchased Services	403.59	828.06
			6XX Supplies and Materials	9,601.81	7,528.75
			810 Dues and Fees	163.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>53,837.49</b>	<b>55,750.59</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					52,369.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,193.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,750.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					76,812.67	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	13,065.88	33,087.29
	1112 District Levy - Personal Property	117.65	191.18
	1113 District Levy - Heavy Motor Vehicles	134.46	343.57
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.26	625.30
	1510 Interest Earnings	162.93	122.89
	4800 Federal Revenue in Lieu of Taxes	1,707.17	1,756.06
	5200 Sale or Compensation for Loss of Assets	12,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27,690.35</u>	<u>36,126.29</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	108,011.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>108,011.88</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	81,447.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,126.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,573.50	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	18,648.66	18,712.11
	1621 Lunch Sales	7,861.54	6,628.35
	3220 State Food Services Match	128.35	128.96
504	4552 Fresh Fruit And Vegetable	1,072.14	0.00
505	2015-2016 FFVP		
	4552 Fresh Fruit And Vegetable	0.00	1,449.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,710.69	26,918.82

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	9,154.85	12,384.16
			2XX Personal Services - Employee Benefits	629.61	887.45
			3XX Purchased Professional and Technical Services	1,349.50	570.75
			4XX Purchased Property Services	491.84	430.00
			5XX Other Purchased Services	382.52	430.00
			6XX Supplies and Materials	12,276.61	13,303.81
			810 Dues and Fees	205.00	150.50
504	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	1,072.14	0.00
505	2015-2016	FFVP			
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	0.00	1,449.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,562.07	29,606.07



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					6,007.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,918.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,606.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,320.57	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.52	23.45
	2240 County Retirement Distribution	89,644.63	110,580.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>89,668.15</b>	<b>110,604.43</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	56,537.18	58,045.81	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,172.75	1,624.88	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,130.72	1,577.15	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,205.54	10,133.10	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,349.20	3,996.13	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,067.74	4,303.36	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,955.77	6,273.17	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,975.53	4,462.64	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,703.72	4,736.84	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	21.12	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	384.19	299.69	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	575.25	380.41	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,783.07	3,351.21	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,083.84	3,073.67	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,924.50	102,279.18	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					50,099.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,604.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					102,279.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,424.27	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>105</b>	<b>Misc Grants- Exxon Mobile Grant Math</b>	
	1900 Other Revenue from Local Sources	500.00
<b>106</b>	<b>Misc Grants- Exxon Mobile Grant Science</b>	
	1900 Other Revenue from Local Sources	250.00
<b>224</b>	<b>Title I - Schoolwide</b>	
	4200 Title I, Part A, Improving Basic Programs	17,934.00
<b>225</b>	<b>Title I - Schoolwide</b>	
	4200 Title I, Part A, Improving Basic Programs	27,262.00
<b>303</b>	<b>REAP 2013-2014</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,691.54
<b>304</b>	<b>REAP 2014-2015</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,234.55
<b>305</b>	<b>REAP 2015-2016</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	124.54
<b>372</b>	<b>State CTE- Business</b>	
	3900 State Career & Technical Ed Entitlement	345.00
<b>373</b>	<b>State CTE- Tech/ Ind Arts</b>	
	3900 State Career & Technical Ed Entitlement	651.00
<b>704</b>	<b>2014-2015 Carl Perkins Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	910.00
<b>705</b>	<b>2015-2016 Carl Perkins Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,702.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>64,604.63</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>104</b>	<b>Misc Grants- 2014-2015 Exxon Moblie Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments		250.00
			<b>104 Subtotal</b>		<b>250.00</b>
<b>224</b>	<b>Title I - Schoolwide</b>				
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		0.41
			<b>224 Subtotal</b>		<b>0.41</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
225	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,580.55
			2XX Personal Services - Employee Benefits		10,507.22
			6XX Supplies and Materials		65.52
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,587.00
			<b>225 Subtotal</b>		<b>33,740.29</b>
303	REAP 2013-2014				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		2,240.52
			<b>303 Subtotal</b>		<b>2,240.52</b>
304	REAP 2014-2015				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		8,834.55
			810 Dues and Fees		2,400.00
			<b>304 Subtotal</b>		<b>11,234.55</b>
305	REAP 2015-2016				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		124.54
			<b>305 Subtotal</b>		<b>124.54</b>
373	State CTE- Tech/ Ind Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		98.99
			810 Dues and Fees		46.00
			<b>373 Subtotal</b>		<b>144.99</b>
705	2015-2016 Carl Perkins Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,540.97
			810 Dues and Fees		99.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		62.03
			<b>705 Subtotal</b>		<b>1,702.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>49,437.30</b>



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					32,535.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,604.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,437.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,703.17 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Misc Grants- 2014-2015 Exxon Moblie Grant	0.00	250.00	-250.00
105 Misc Grants- Exxon Mobile Grant Math	500.00	0.00	500.00
106 Misc Grants- Exxon Mobile Grant Science	250.00	0.00	250.00
224 Title I - Schoolwide	17,934.00	0.41	17,933.59
225 Title I - Schoolwide	27,262.00	33,740.29	-6,478.29
303 REAP 2013-2014	3,691.54	2,240.52	1,451.02
304 REAP 2014-2015	11,234.55	11,234.55	0.00
305 REAP 2015-2016	124.54	124.54	0.00
372 State CTE- Business	345.00	0.00	345.00
373 State CTE- Tech/ Ind Arts	651.00	144.99	506.01
704 2014-2015 Carl Perkins Grant	910.00	0.00	910.00
705 2015-2016 Carl Perkins Grant	1,702.00	1,702.00	0.00
<b>Total</b>	<b>64,604.63</b>	<b>49,437.30</b>	<b>15,167.33</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0009-00593104

**01 Beaverhead County**

**0009 Lima K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	360.05	2,164.04
	1112 District Levy - Personal Property	0.73	2.34
	1113 District Levy - Heavy Motor Vehicles	2.35	19.11
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.14	42.52
	4800 Federal Revenue in Lieu of Taxes	19.97	115.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>383.24</b>	<b>2,343.03</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	315.00
			2XX Personal Services - Employee Benefits	0.00	73.27
			6XX Supplies and Materials	0.00	212.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>601.00</b>

### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,512.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,343.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	601.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,255.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,425.00	600.00
	3260 State Driver's Education Reimbursement	680.53	699.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,105.53	1,299.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	1,155.00	962.50	
			2XX	Personal Services - Employee Benefits	6.42	5.58	
			5XX	Other Purchased Services	230.96	423.24	
			6XX	Supplies and Materials	294.94	261.70	
			810	Dues and Fees	200.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,887.32	1,653.02	

Schedule Of Changes Worksheet				Fund Code 18
Beginning Fund Balance				1,464.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,299.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,653.02 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,111.22 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.94	0.96
	5300 Operating Transfers from Other Funds	3,495.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,496.35</u>	<u>0.96</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	4,347.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>4,347.73</u>

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	10,232.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,347.73	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,885.37	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	500.00
	3281 State Technology Aid	848.20	857.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		848.20	1,357.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	1,768.37	1,579.15	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,768.37	1,579.15	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,497.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,357.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,579.15 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,274.89 (5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.96	9.93
	1925 Innovative Education Payment	0.00	3.23
	3445 State Combined Fund School Block Grant	4,549.56	4,549.56
	3447 SB96 Combined Block Grant Reimbursement	545.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,104.52	4,562.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	651.76	1,059.98	
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	2,359.92	2,364.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,011.68	3,424.48	

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				44,365.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,562.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,424.48 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				45,503.87 (5)



# Trustees' Financial Summary

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**0009 Lima K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.10	0.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.10</u>	<u>0.10</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					34.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34.41	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	26.27
	1111 District Levy - Real Property	10,068.52	9,951.98
	1112 District Levy - Personal Property	70.45	0.00
	1113 District Levy - Heavy Motor Vehicles	76.29	148.46
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	237.25
	1510 Interest Earnings	36.40	27.62
	4800 Federal Revenue in Lieu of Taxes	1,086.02	513.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,337.68</b>	<b>10,905.23</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	1,596.00
			6XX Supplies and Materials	0.00	1,394.33
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	2,127.41	36,080.35
			4XX Purchased Property Services	3,000.00	0.00
			6XX Supplies and Materials	2,879.32	2,859.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>8,006.73</b>	<b>41,930.03</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	50,039.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,905.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,930.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,014.35	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	85.06	83.12	
	1920 Contributions/Donations from Private Sources	2,400.78	3,325.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,485.84	3,408.12	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		5,050.00	2,350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,050.00	2,350.00

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						41,033.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,408.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,350.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,091.38 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	127.10	46.34
	1XXX Revenues from Student Activities	40,912.38	29,332.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>41,039.48</u>	<u>29,379.26</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	35,782.48	32,970.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>35,782.48</u>	<u>32,970.03</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	37,454.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,379.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,970.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,863.38	(5)

# Trustees' Financial Summary

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**0009 Lima K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	11,920.94	13,706.35
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	355,451.76	345,299.30
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,195.93	6,296.25
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	4,830.00	4,756.68
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,130.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,130.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,376.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,587.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,812.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 81%**

# Trustees' Financial Summary

FY2015-16

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0009 Lima K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	19,646.69	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,943.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	603.72	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	505.05	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,114.34	0.00	0.00	0.00	0.00
<b>Totals</b>			28,812.96	0.00	0.00	0.00	0.00

28,812.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

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**0009 Lima K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	12,629.00	0.00	0.00	0.00	12,629.00
Buildings	1,727,699.00	0.00	0.00	0.00	1,727,699.00
Machinery and Equipment	363,748.00	-58,077.00	0.00	0.00	305,671.00
Totals at Historical Cost	2,104,076.00	-58,077.00	0.00	0.00	2,045,999.00
<b>Depreciation</b>					
Building Accum	1,317,200.00	0.00	27,698.00	0.00	1,344,898.00
Machinery and Equipment Accum	335,251.00	0.00	26,386.00	58,077.00	303,560.00
Total Accumulated Depreciation	1,652,451.00	0.00	54,084.00	58,077.00	1,648,458.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	451,625.00	-58,077.00	-54,084.00	-58,077.00	397,541.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	28,558.00	0.00	0.00
Transportation (27XX)	21,370.00	0.00	0.00
Unallocated	4,156.00	0.00	0.00
 Total Depreciation for FY2016	 54,084.00	 0.00	 0.00

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0009-00593104

01 Beaverhead County

0009 Lima K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	51,036.07	0.00	0.00	0.00	51,036.07	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	51,036.07	0.00	0.00	0.00	51,036.07	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

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**0009 Lima K-12 Schools**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	156,293.32	0.00	27,376.69	128,916.63
Net Pension - TRS	548,570.00	72,641.00	0.00	621,211.00